

**GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

Notification

Dated Shillong, the 25th Sept, 2017.

No. ERTS(T) 65/2017/100 - In exercise of the powers conferred by sub-section (6) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (Act No.10 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Meghalaya, on the recommendation of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be eligible for refund of ninety per cent. of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- i. any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
- ii. any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.

2. This notification shall come into force on the date of its publication in the Official Gazette.

Sd/-

P.W. Ingty

*Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS(T) 65/2017/100-A

Dated Shillong, the 25th Sept, 2017

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Deputy Commissioners/Sub Divisional Officers.
9. All Administrative Departments.
10. All Heads of Department.

11. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 100 spare copies.
12. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
13. Accountant General (A & E), Meghalaya, Shillong-793001
14. Assembly Secretariat.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

Asypt

**Under Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.**